

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

GLENN ERIC BRALY
3700 Dean Drive, #1108
Ventura, CA 93003

Certified Public Accountant
Certificate No. 35176

Respondent.

Case No. AC-2010-20

OAH No. L-2010110882

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on Aug. 27, 2011.

It is so ORDERED July 28, 2011.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS
Attorney General of California
2 MARC D. GREENBAUM
Supervising Deputy Attorney General
3 GILLIAN E. FRIEDMAN
Deputy Attorney General
4 State Bar No. 169207
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2564
6 Facsimile: (213) 897-2804
Attorneys for Complainant

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8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
9 **STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AC-2010-25

11 **GLENN ERIC BRALY**
12 **3700 Dean Drive, #1108**
13 **Ventura, CA 93003**
Certified Public Accountant

OAH No. L-2010110882
STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

14 **License No. 35176**

15 Respondent.

16
17 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
18 entitled proceedings that the following matters are true:

19 PARTIES

20 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
21 Accountancy. She brought this action solely in her official capacity and is represented in this
22 matter by Kamala D. Harris, Attorney General of the State of California, by Gillian E. Friedman,
23 Deputy Attorney General.

24 2. Respondent Glenn Eric Braly (Respondent) is representing himself in this proceeding
25 and has chosen not to exercise his right to be represented by counsel.

26 3. On or about June 11, 1982, the California Board of Accountancy issued Certified
27 Public Accountant License No. 35176 to Respondent. The Certified Public Accountant License
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1 was in full force and effect at all times relevant to the charges brought in Accusation No. AC-
2 2010-25 and will expire on July 31, 2011, unless renewed.

3 JURISDICTION

4 4. Accusation No. AC-2010-25 was filed before the California Board of Accountancy
5 (Board), Department of Consumer Affairs, and is currently pending against Respondent. The
6 Accusation and all other statutorily required documents were properly served on Respondent on
7 October 7, 2010. Respondent timely filed his Notice of Defense contesting the Accusation. A
8 copy of Accusation No. AC-2010-25 is attached as exhibit A and incorporated herein by
9 reference.

10 ADVISEMENT AND WAIVERS

11 5. Respondent has carefully read, and understands the charges and allegations in
12 Accusation No. AC-2010-25. Respondent has also carefully read, and understands the effects of
13 this Stipulated Settlement and Disciplinary Order.

14 6. Respondent is fully aware of his legal rights in this matter, including the right to a
15 hearing on the charges and allegations in the Accusation; the right to be represented by counsel at
16 his own expense; the right to confront and cross-examine the witnesses against him; the right to
17 present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel
18 the attendance of witnesses and the production of documents; the right to reconsideration and
19 court review of an adverse decision; and all other rights accorded by the California
20 Administrative Procedure Act and other applicable laws.

21 7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and
22 every right set forth above.

23 CULPABILITY

24 8. Respondent admits the truth of each and every charge and allegation in Accusation
25 No. AC-2010-25.

26 9. Respondent agrees that his Certified Public Accountant License is subject to
27 discipline and he agrees to be bound by the Board's probationary terms as set forth in the
28 Disciplinary Order below.

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1 laws, including those rules relating to the practice of public accountancy in California.

2 2. **Cost Reimbursement.** Respondent shall reimburse the Board \$3,982.00 for its
3 investigation and prosecution costs. The cost reimbursement to the Board shall be made in
4 quarterly payments (due with quarterly written reports) in the amount of \$398.00. The final
5 payment shall be due six (6) months before probation is scheduled to terminate.

6 3. **Submit Written Reports.** Respondent shall submit, within ten (10) days of
7 completion of the quarter, written reports to the Board on a form obtained from the Board. The
8 Respondent shall submit, under penalty of perjury, such other written reports, declarations, and
9 verification of actions as are required. These declarations shall contain statements relative to
10 Respondent's compliance with all the terms and conditions of probation. Respondent shall
11 immediately execute all release of information forms as may be required by the Board or its
12 representatives.

13 4. **Personal Appearances.** Respondent shall, during the period of probation, appear in
14 person at interviews/meetings as directed by the Board or its designated representatives, provided
15 such notification is accomplished in a timely manner.

16 5. **Comply With Probation.** Respondent shall fully comply with the terms and
17 conditions of the probation imposed by the Board and shall cooperate fully with representatives
18 of the Board of Accountancy in its monitoring and investigation of the Respondent's compliance
19 with probation terms and conditions.

20 6. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice
21 investigation of the Respondent's professional practice. Such a practice investigation shall be
22 conducted by representatives of the Board, provided notification of such review is accomplished
23 in a timely manner.

24 7. **Comply With Citations.** Respondent shall comply with all final orders resulting
25 from citations issued by the Board of Accountancy.

26 8. **Tolling of Probation For Out-of-State Residence/Practice.** In the event
27 Respondent should leave California to reside or practice outside this state, Respondent must
28 notify the Board in writing of the dates of departure and return. Periods of non-California

Att: Gillian Friedman

residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice except at the written direction of the Board.

9. **Violation of Probation.** If Respondent violates probation in any respect, the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is filed against Respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.

10. **Completion of Probation.** Upon successful completion of probation, Respondent's license will be fully restored.

ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Certified Public Accountant License. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 6/20/11

Glenn Eric Braly
GLENN ERIC BRALY
Respondent

license CPA 35176

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Case # AC-2010-25

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CPA # L-2010110882

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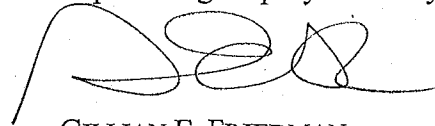
ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: 6/20/11

Respectfully submitted,

KAMALA D. HARRIS
Attorney General of California
MARC D. GREENBAUM
Supervising Deputy Attorney General



GILLIAN E. FRIEDMAN
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Accusation No. AC-2010-25

1 EDMUND G. BROWN JR.
Attorney General of California
2 GLORIA A. BARRIOS
Supervising Deputy Attorney General
3 SCOTT J. HARRIS
Deputy Attorney General
4 State Bar No. 238437
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2554
6 Facsimile: (213) 897-2804
Attorneys for Complainant

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8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
9 **STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AC-2010-25

11 **GLENN ERIC BRALY**
12 **3700 Dean Drive, #1108**
13 **Ventura, CA 93003**
Certified Public Accountant License
14 **No. 35176**

A C C U S A T I O N

15 Respondent.

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17 Complainant alleges:

18 **PARTIES**

19 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
20 the Executive Officer of the California Board of Accountancy (Board), Department of Consumer
21 Affairs.

22 2. On or about June 11, 1982, the Board issued Certified Public Accountant License
23 Number 35176 to Glenn Eric Braly (Respondent). The Certified Public Accountant License was
24 in full force and effect at all times relevant to the charges brought herein and will expire on
25 July 31, 2011, unless renewed.

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JURISDICTION

3. This Accusation is brought before the Board, under the authority of the following laws. All section references are to the Business and Professions Code (Code) unless otherwise indicated.

4. Section 5100 states:

"After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

(a) Conviction of any crime substantially related to the qualifications, functions and duties of a certified public accountant or a public accountant."

5. Section 5063 of the Code requires a licensee to report in writing to the Board within 30 days all felony convictions and convictions of any crime: related to the qualifications, functions or duties of a licensee or committed in the course and scope of practice of public accountancy; or involving theft, embezzlement, misappropriation of funds or property, breach of a fiduciary responsibility, or the preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports or information.

6. Section 490 of the Code provides, in pertinent part, that a board may suspend or revoke a license on the ground that the licensee has been convicted of a crime substantially related to the qualifications, functions, or duties of the business or profession for which the license was issued.

7. Section 5106 of the Code states:

"A plea or verdict of guilty or a conviction following a plea of nolo contendere is deemed to be a conviction within the meaning of this article. The record of the conviction shall be conclusive evidence thereof. The board may order the certificate or permit suspended or revoked, or may decline to issue a certificate or permit, when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal or when an order granting probation is made, suspending the imposition of sentence, irrespective of a subsequent order under the provisions of

1 Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty and to enter
2 a plea of not guilty, or setting aside the verdict of guilty or dismissing the accusation, information
3 or indictment.”

4 8. California Code of Regulations, title 16, section 99 states:

5 “For the purposes of denial, suspension, or revocation of a certificate or permit
6 pursuant to Division 1.5 (commencing with Section 475) of the Business and Professions Code, a
7 crime or act shall be considered to be substantially related to the qualifications, functions or
8 duties of a certified public accountant or public accountant if to a substantial degree it evidences
9 present or potential unfitness of a certified public accountant or public accountant to perform the
10 functions authorized by his or her certificate or permit in a manner consistent with the public
11 health, safety, or welfare. Such crimes or acts shall include but not be limited to those involving
12 the following:

13 (a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind;

14 (b) Fraud or deceit in obtaining a certified public accountant's certificate or a public
15 accountant's permit under Chapter 1, Division III of the Business and Professions Code;

16 (c) Gross negligence in the practice of public accountancy or in the performance of the
17 bookkeeping operations described in Section 5052 of the code;

18 (d) Violation of any of the provisions of Chapter 1, Division III of the Business and
19 Professions Code or willful violation of any rule or regulation of the board.”

20 9. Section 5107, subdivision (a) of the Code states:

21 “The executive officer of the board may request the administrative law judge, as part
22 of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or
23 certificate found to have committed a violation or violations of this chapter to pay to the board all
24 reasonable costs of investigation and prosecution of the case, including, but not limited to,
25 attorneys' fees. The board shall not recover costs incurred at the administrative hearing.”

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1 FIRST CAUSE FOR DISCIPLINE

2 (Substantially Related Conviction)

3 10. Respondent is subject to disciplinary action pursuant to Code sections 5100,
4 subdivision (a), 5106, and 490, in conjunction with California Code of Regulations, title 16,
5 section 99, in that Respondent was convicted of a crime substantially related to the qualifications,
6 functions and duties of a certified public accountant. Specifically, on or about December 1, 2009,
7 Respondent was convicted on his plea of guilty of violating Title 18, United States Code, section
8 111 (a) (simple assault of a federal employee), a misdemeanor, in the case entitled *United States*
9 *of America v. Glenn E. Braly*, in the United States District Court, Central District of California,
10 Case No. 02:09-cr-00687-RZ-1. The circumstances of the crime are as follows:

11 a. On or about August 11, 2008, during the course of an attempt to assist a client
12 before the Internal Revenue Service (IRS) in an audit matter, Respondent used force to assault,
13 resist, oppose, impede, intimidate, and interfere with an employee of the IRS.

14 SECOND CAUSE FOR DISCIPLINE

15 (Failure to Report Conviction to Board)

16 11. Respondent is subject to disciplinary action pursuant to Code sections 5100 and 5063,
17 in that Respondent failed to report his conviction, as more fully discussed in paragraph 10, above,
18 to the Board within thirty (30) days.

19 PRAYER

20 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
21 and that following the hearing, the California Board of Accountancy issue a decision:

22 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
23 Accountant License Number 35176, issued to Glenn Eric Braly;

24 2. Ordering Glenn Eric Braly to pay the California Board of Accountancy the reasonable
25 costs of the investigation and enforcement of this case, pursuant to Business and Professions
26 Code section 5107;

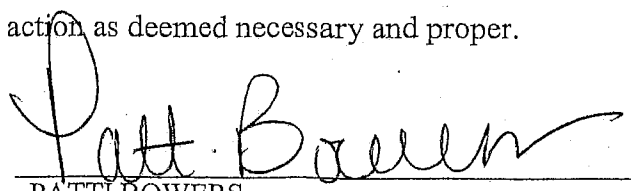
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3. Taking such other and further action as deemed necessary and proper.

DATED: 9/28/2010



PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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DECLARATION OF SERVICE BY CERTIFIED MAIL AND FIRST CLASS MAIL
(Separate Mailings)

Case Name: **Glenn Eric Braly**

No.: AC-2010-25

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service that same day in the ordinary course of business.

On October 7, 2010, I served the attached **Accusation; Statement to Respondent; Complainant's Request for Discovery; Government Code Sections 11507.5, 11507.6, and 11507.7; and two copies of a Notice of Defense** by placing a true copy thereof enclosed in a sealed envelope as certified mail with postage thereon fully prepaid and return receipt requested, and another true copy of the **Accusation; Statement to Respondent; Complainant's Request for Discovery; Government Code Sections 11507.5, 11507.6, and 11507.7; and two copies of a Notice of Defense** was enclosed in a second sealed envelope as first class mail with postage thereon fully prepaid, in the internal mail collection system at the Office of the Attorney General at 300 South Spring Street, Suite 1702, Los Angeles, CA 90013, addressed as follows:

Glenn Eric Braly
3700 Dean Drive, #1108
Ventura, CA 93003

Certified Article Number

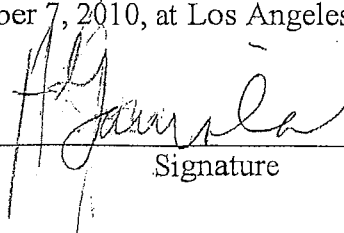
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SENDERS RECORD

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on October 7, 2010, at Los Angeles, California.

Henrietta Gaviola

Declarant



Signature